

110TH CONGRESS
1ST SESSION

H. R. 2236

To amend the Civil Rights Act of 1964 to protect breastfeeding by new mothers; to provide for a performance standard for breast pumps; and to provide tax incentives to encourage breastfeeding.

IN THE HOUSE OF REPRESENTATIVES

MAY 9, 2007

Mrs. MALONEY of New York (for herself, Mr. SHAYS, Ms. WOOLSEY, Ms. ROYBAL-ALLARD, Ms. LEE, Mr. RUSH, Mrs. MCCARTHY of New York, Mr. OLVER, Mr. ELLISON, Ms. JACKSON-LEE of Texas, and Mrs. JONES of Ohio) introduced the following bill; which was referred to the Committee on Ways and Means, and in addition to the Committees on Energy and Commerce and Education and Labor, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned

A BILL

To amend the Civil Rights Act of 1964 to protect breastfeeding by new mothers; to provide for a performance standard for breast pumps; and to provide tax incentives to encourage breastfeeding.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Breastfeeding Pro-
5 motion Act of 2007”.

1 **TITLE I—AMENDMENTS TO THE**
2 **CIVIL RIGHTS ACT OF 1964**

3 **SEC. 101. FINDINGS; PURPOSES.**

4 (a) FINDINGS.—Congress finds the following:

5 (1) Women with infants and toddlers are a rap-
6 idly growing segment of the labor force today.

7 (2) Statistical surveys of families show that
8 over 50 percent of mothers with children less than
9 1 year of age are in the labor force.

10 (3) The American Academy of Pediatrics rec-
11 ommends that mothers breastfeed exclusively for six
12 months but continuing for at least the 1st year of
13 a child's life and that arrangements be made to
14 allow a mother's expressing of milk if mother and
15 child must separate.

16 (4) Research studies show that children who are
17 not breastfed have higher rates of mortality, menin-
18 gitis, some types of cancers, asthma and other res-
19 piratory illnesses, bacterial and viral infections,
20 diarrhoeal diseases, ear infections, allergies, and obe-
21 sity.

22 (5) Research studies have also shown that
23 breastmilk and breastfeeding have protective effects
24 against the development of a number of chronic dis-
25 eases, including juvenile diabetes, lymphomas,

1 Crohn's disease, celiac disease, some chronic liver
2 diseases, and ulcerative colitis.

3 (6) Maternal benefits of breastfeeding include a
4 reduced risk for postpartum hemorrhage and de-
5 creased risk for developing osteoporosis, ovarian can-
6 cer, and premenopausal breast cancer.

7 (7) The health benefits to children from
8 breastfeeding translate into a threefold decrease in
9 parental absenteeism due to infant illness.

10 (8) Congress intended to include breastfeeding
11 and expressing breast milk as protected conduct
12 under the amendment made by the Pregnancy Dis-
13 crimination Act of 1978 to title VII of the Civil
14 Rights Act of 1964.

15 (9) Although title VII of the Civil Rights Act of
16 1964, as so amended, applies with respect to “preg-
17 nancy, childbirth, or related medical conditions”, a
18 few courts have failed to reach the conclusion that
19 breastfeeding and expressing breast milk in the
20 workplace are covered by such title.

21 (b) PURPOSES.—The purposes of this title are—

22 (1) to promote the health and well-being of in-
23 fants whose mothers return to the workplace after
24 childbirth, and

1 (2) to clarify that breastfeeding and expressing
2 breast milk in the workplace are protected conduct
3 under the amendment made by the Pregnancy Dis-
4 crimination Act of 1978 to title VII of the Civil
5 Rights Act of 1964.

6 **SEC. 102. AMENDMENTS TO TITLE VII OF THE CIVIL RIGHTS**

7 **ACT OF 1964.**

8 Section 701(k) of the Civil Rights Act of 1964 (42
9 U.S.C. 2000e(k)) is amended—

10 (1) by inserting “(including lactation)” after
11 “childbirth”, and

12 (2) by adding at the end the following: “For
13 purposes of this subsection, the term ‘lactation’
14 means a condition that may result in the feeding of
15 a child directly from the breast or the expressing of
16 milk from the breast.”.

1 **TITLE II—CREDIT FOR EM-**
2 **PLOYER EXPENSES FOR PRO-**
3 **VIDING APPROPRIATE ENVI-**
4 **RONMENT ON BUSINESS**
5 **PREMISES FOR EMPLOYED**
6 **MOTHERS TO BREASTFEED**
7 **OR EXPRESS MILK FOR THEIR**
8 **CHILDREN**

9 **SEC. 201. ALLOWANCE OF CREDIT FOR EMPLOYER EX-**
10 **PENSES FOR PROVIDING APPROPRIATE ENVI-**
11 **RONMENT ON BUSINESS PREMISES FOR EM-**
12 **PLOYED MOTHERS TO BREASTFEED OR EX-**
13 **PRESS MILK FOR THEIR CHILDREN.**

14 (a) IN GENERAL.—Subpart D of part IV of sub-
15 chapter A of chapter 1 of the Internal Revenue Code of
16 1986 (relating to business related credits) is amended by
17 adding at the end the following new section:

18 **“SEC. 450. CREDIT FOR EMPLOYER EXPENSES INCURRED**
19 **TO FACILITATE EMPLOYED MOTHERS WHO**
20 **BREASTFEED OR EXPRESS MILK FOR THEIR**
21 **CHILDREN.**

22 “(a) IN GENERAL.—For purposes of section 38, the
23 breastfeeding promotion and support credit determined
24 under this section for the taxable year is an amount equal
25 to 50 percent of the qualified breastfeeding promotion and

1 support expenditures of the taxpayer for such taxable
2 year.

3 “(b) DOLLAR LIMITATION.—The credit allowable
4 under subsection (a) for any taxable year shall not exceed
5 \$10,000.

6 “(c) QUALIFIED BREASTFEEDING PROMOTION AND
7 SUPPORT EXPENDITURE.—For purposes of this section—

8 “(1) IN GENERAL.—The term ‘qualified
9 breastfeeding promotion and support expenditure’
10 means any amount paid or incurred in connection
11 with a trade or business of the taxpayer—

12 “(A) for breast pumps and other equip-
13 ment specially designed to assist mothers who
14 are employees of the taxpayer to breastfeed or
15 express milk for their children but only if such
16 pumps and equipment meet such standards (if
17 any) prescribed by the Secretary of Health and
18 Human Services, and

19 “(B) for consultation services to the tax-
20 payer or employees of the taxpayer relating to
21 breastfeeding.

22 “(2) COSTS OF OTHER EXCLUSIVE USE PROP-
23 erty INCLUDED.—Such term includes any amount
24 paid or incurred for the acquisition or lease of tan-
25 gible personal property (not described in paragraph

1 (1)(A)) which is exclusively used by mothers who are
 2 employees of the taxpayer to breastfeed or express
 3 milk for their children unless such property is lo-
 4 cated in any residence of the taxpayer or any em-
 5 ployee of the taxpayer.

6 “(d) RECAPTURE OF CREDIT.—

7 “(1) IN GENERAL.—If, during any taxable year,
 8 any property for which a credit was allowed under
 9 this section is disposed of or otherwise ceases to be
 10 used by the taxpayer as required by this section,
 11 then the tax of the taxpayer under this chapter for
 12 such taxable year shall be increased by an amount
 13 equal to the recapture percentage of the aggregate
 14 decrease in the credits allowed under section 38 for
 15 all prior taxable years which would have resulted
 16 solely from reducing to zero any credit determined
 17 under this section with respect to such property. The
 18 preceding sentence shall not apply to property leased
 19 to the taxpayer.

20 “(2) RECAPTURE PERCENTAGE.—For purposes
 21 of this subsection, the recapture percentage shall be
 22 determined in accordance with the following table:

If the recapture event occurs in:	The recap- ture per- centage is:
Year 1	100
Year 2	60
Year 3	30

If the recapture event occurs in:

The recap-
ture per-
centage is:

Year 4 or thereafter 0.

1 The references to years in the preceding table are
2 references to the consecutive taxable years beginning
3 with the taxable year in which the property is placed
4 in service by the taxpayer as year 1.

5 “(3) CERTAIN RULES TO APPLY.—Rules similar
6 to the rules of paragraphs (3) and (4), and subpara-
7 graphs (B) and (C) of paragraph (5), of section
8 50(a) shall apply for purposes of this subsection.

9 “(e) SPECIAL RULES.—For purposes of this sec-
10 tion—

11 “(1) AGGREGATION RULES.—For purposes of
12 subsection (b), all persons which are treated as a
13 single employer under subsection (a) or (b) of sec-
14 tion 52 shall be treated as a single taxpayer, and the
15 dollar amount contained in such subsection shall be
16 allocated among such persons under regulations pre-
17 scribed by the Secretary.

18 “(2) REDUCTION IN BASIS.—Rules similar to
19 the rules of paragraphs (1) and (2) of section 50(c),
20 and section 1016(a)(19), shall apply with respect to
21 property for which a credit is determined under this
22 section.

1 “(3) OTHER DEDUCTIONS AND CREDITS.—No
 2 deduction or credit shall be allowed under any other
 3 provision of this chapter with respect to any expend-
 4 iture for which a credit is determined under this sec-
 5 tion.”.

6 (b) CONFORMING AMENDMENTS.—

7 (1) Section 38(b) of such Code is amended by
 8 striking “plus” at the end of paragraph (30), by
 9 striking the period at the end of paragraph (31) and
 10 inserting “, plus”, and by adding at the end the fol-
 11 lowing new paragraph:

12 “(32) the breastfeeding promotion and support
 13 credit determined under section 45O(a).”.

14 (2) The table of sections for subpart D of part
 15 IV of subchapter A of chapter 1 of such Code is
 16 amended by adding at the end the following new
 17 item:

“Sec. 45O. Credit for employer expenses incurred to facilitate employed moth-
 ers who breastfeed or express milk for their children.”.

18 (c) EFFECTIVE DATE.—The amendments made by
 19 this section shall apply to taxable years beginning after
 20 December 31, 2006.

1 **TITLE III—SAFE AND EFFECTIVE**
2 **BREAST PUMPS**

3 **SEC. 301. SHORT TITLE.**

4 This title may be cited as the “Safe and Effective
5 Breast Pumps Act”.

6 **SEC. 302. BREAST PUMPS.**

7 (a) PERFORMANCE STANDARDS.—The Secretary of
8 Health and Human Services shall take such action as may
9 be appropriate to put into effect a performance standard
10 for breast pumps irrespective of the class to which the
11 breast pumps have been classified under section 513 of
12 the Federal Food, Drug, and Cosmetic Act (21 U.S.C.
13 360e). In establishing such standard, the Secretary shall
14 identify those pumps appropriate for use on a regular
15 basis in a place of employment based on the efficiency and
16 effectiveness of the pump and on sanitation factors related
17 to communal use. Action to put into effect a performance
18 standard shall be taken within one year of the date of the
19 enactment of this Act.

20 (b) COMPLIANCE POLICY GUIDE.—The Secretary of
21 Health and Human Services, acting through the Commis-
22 sioner of Food and Drugs, shall issue a compliance policy
23 guide which will assure that women who want to
24 breastfeed a child are given full and complete information
25 respecting breast pumps.

1 **TITLE IV—DEFINITION OF MED-**
2 **ICAL CARE IN INTERNAL REV-**
3 **ENUE CODE EXPANDED TO**
4 **INCLUDE BREASTFEEDING**
5 **EQUIPMENT AND SERVICES**

6 **SEC. 401. DEFINITION OF MEDICAL CARE EXPANDED TO IN-**
7 **CLUDE BREASTFEEDING EQUIPMENT AND**
8 **SERVICES.**

9 (a) IN GENERAL.—Paragraph (1) of section 213(d)
10 of the Internal Revenue Code of 1986 (defining medical
11 care) is amended by striking “or” at the end of subpara-
12 graph (C), by striking the period at the end of subpara-
13 graph (D) and inserting “, or”, and by inserting after sub-
14 paragraph (D) the following:

15 “(E) qualified breastfeeding equipment
16 and services.”.

17 (b) QUALIFIED BREASTFEEDING EQUIPMENT AND
18 SERVICES.—Subsection (d) of section 213 of such Code
19 (relating to definitions) is amended by adding at the end
20 the following new paragraph:

21 “(12) QUALIFIED BREASTFEEDING EQUIPMENT
22 AND SERVICES.—For purposes of paragraph (1)(E),
23 the term ‘qualified breastfeeding equipment and
24 services’ means—

1 “(A) breast pumps and other equipment
2 specially designed to assist a mother to
3 breastfeed or express milk for her child but only
4 if such pumps and equipment meet the stand-
5 ards (if any) prescribed by the Secretary of
6 Health and Human Services, and

7 “(B) consultation services relating to
8 breastfeeding.”.

9 (c) EFFECTIVE DATE.—The amendments made by
10 this section shall apply to taxable years beginning after
11 December 31, 2006.

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